

**REPORT ON THE TECHNICAL AND FINANCIAL REVIEW OF ROAD
MAINTENANCE PROJECTS IN BUSHENYI-ISHAKA MUNICIPAL
COUNCIL FOR THE FINANCIAL YEAR 2015-16**



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REPORT ON TECHNICAL AND FINANCIAL REVIEW OF ROAD MAINTENANCE PROJECTS IN BUSHENYI-ISHAKA MUNICIPAL COUNCIL FOR THE FINANCIAL YEAR 2015-16

1. EXECUTIVE SUMMARY

1.1. Introduction

The Uganda Road Fund Act 2008 established the Uganda Road Fund (URF) for the purpose of financing routine and periodic maintenance of public roads; to facilitate the delivery of road maintenance services; to provide for the management of the Fund; and for other related matters.

The objectives are:

- To finance routine and periodic maintenance of public roads in Uganda;
- To ensure that public roads are maintained at all times; and
- To advise the Minister, in consultation with the Minister responsible for roads and the Minister responsible for local governments on; the preparation, efficient and effective implementation of the Annual Road Maintenance Programme; and the control of overloading of vehicles on public roads.

1.2. Objective of the technical and financial reviews

The URF performed a technical and financial review of road maintenance projects in Bushenyi-Ishaka Municipal Council for the period July 2015 to June 2016. The purpose of the review was to provide assurance to the URF Board that funds disbursed in the period under review were utilised in accordance with the provisions in the work plans, performance agreements and the URF Act. Furthermore, the review aimed to verify that the use of such resources was efficient, effective and with due regard to economy and transparency.

The specific objectives of the review were:

- To establish financial propriety in management of URF funds;
- To establish the extent of compliance with laws, regulations, guidelines, performance agreements and work plans in fund management, procurement and program implementation;
- To determine the extent to which funded works and services were executed by Bushenyi-Ishaka Municipal Council; and
- To determine effectiveness of oversight and support organs such as Internal Audit on work plans and programs of Bushenyi-Ishaka Municipal Council.

1.3. Scope of Review

The review was carried out based on the relevant laws and regulations including but not limited to:

- a) The Uganda Road Fund Act 2008;
- b) The Public Finance Management Act 2015;
- c) The Public Procurement and Disposal of Public Assets Act 2003;
- d) The Internal Audit Manual of the Uganda Road Fund;
- e) The Finance and Accounting Manual of the Uganda Road Fund;
- f) One Year Road Maintenance Plans for FY2015/16;
- g) Performance agreements for FY2015/16; and

h) Other standards of sound professional practice.

The budget of the Municipal Council for the FY2015/16 was UGX848,578,000/= which was planned to finance the activities summarised below in:

Routine Manual (UGX)	Routine Mechanised (UGX)	Periodic Maintenance (UGX)	Mechanical Imprest (UGX)	Other Works (UGX)	Total (UGX)
39,105,000 (95.6KM)	-	636,149,000 (53.13KM, 19 Culvert lines, 2 bridges)	67,976,000	105,348,000	848,578,000

1.4. Performance assessment

This report presents performance of the Bushenyi – Ishaka MC during the period, identifying the critical exceptions in governance, financial management, procurement, project implementation and reporting that need to be addressed. The agency was rated and scored in the above mentioned performance areas against a standard scale as defined below:

Overall performance rating (%)

0-25	Unsatisfactory
25-50	Weak
50-75	Adequate
75-100	Good

The report also includes suggested recommendations and proposed way forward.

1.5. Summary of performance

The table below summarises the Municipal Council performance in the various areas reviewed by the audit team. Details of the assessment are attached in Appendix II.

No.	Performance Area	Weight (%)	Aggregated Score (%)
1	Planning and Budgeting	20	14
2	Procurement Processes	8	05
3	Project Management and Control	30	20
4	Actual Works Done	25	14
5	Oversight	10	08
6	Agency Capacity	7	04
	Total	100	65

1.6. Conclusion

Based on the evaluation of the function areas highlighted above, the performance of the Municipal Council is rated at 65% which is **adequate**. Management needs to put in place an appropriate action plan to address the exceptions noted and ensure effective utilisation of URF's funds in future.

1.7. Summary of issues and action matrix

Issue	Action Required	Action by	Deadline
1. Deviation from engineering design, practices and implementation standards: <ol style="list-style-type: none"> a. Lack of unit rates schedule for planning in the FY2015/16, b. Failure to install project information signage c. Failure to test bitumen and aggregates for tarmacking works d. Lack of final accounts / reports for completed projects. 	<ul style="list-style-type: none"> • To develop a schedule for unit rates to guide planning on annual basis • Follow MoWT standards for road works at all times • To place signage on all major projects as a standard practice • To prepare closure accounts and reports for each completed project. 	TC	Effective Q2 of FY2016/17
2. Non-adherence to the procurement processes by Works department and usurping Procurement and Disposal Unit's roles and responsibilities	To comply with provisions of the PPDA Act while undertaking procurement of supplies for maintenance works.	TC	Effective Q2 of FY2016/17
3. Under performance on road Routine Mechanised Maintenance budget by 86%	To adhere to the budget in order to achieve the road maintenance objectives set in the financial year.	TC	Continuous
4. Inadequate oversight over road maintenance by Internal Audit department.	Internal Audit to ensure adequate oversight on both financial management and technical aspects of road maintenance activities.	TC	Immediate

2. DETAILS OF THE TECHNICAL AND FINANCIAL REVIEW FINDINGS

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	MANAGEMENT RESPONSES	RECOMMENDATIONS																												
PLANNING AND BUDGETING	<p>✓ Annual work plan for the FY2015/16</p> <p>The annual work plan for the FY2015/16 was in place and submitted to the URF on the 29th July 2015. However it was noted that a schedule of unit rates for formulation of the annual work plan was not availed nor used in the budgeting process.</p> <p>✓ Budget performance monitoring</p> <p>The team was provided with the data on budget performance for review as recorded in the vote book. However, it was noted the Municipal Council under performed on all categories of road maintenance as broken down below:</p> <table border="1" data-bbox="487 863 953 1013"> <thead> <tr> <th></th> <th>Budget</th> <th>Actual</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td>RMM</td> <td>39,105,000</td> <td>5,200,000</td> <td>33,905,000</td> </tr> <tr> <td>RMeM</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PM</td> <td>636,149,000</td> <td>631,240,000</td> <td>4,909,000</td> </tr> <tr> <td>MI</td> <td>67,976,000</td> <td>59,900,000</td> <td>8,076,000</td> </tr> <tr> <td>Other works</td> <td>105,348,000</td> <td>54,222,000</td> <td>51,126,000</td> </tr> <tr> <td>Total</td> <td>848,578,000</td> <td>750,562,000</td> <td>98,016,000</td> </tr> </tbody> </table>		Budget	Actual	Variance	RMM	39,105,000	5,200,000	33,905,000	RMeM	0	0	0	PM	636,149,000	631,240,000	4,909,000	MI	67,976,000	59,900,000	8,076,000	Other works	105,348,000	54,222,000	51,126,000	Total	848,578,000	750,562,000	98,016,000	<p>Lack of a unit rates' schedule makes assessment of the reasonableness of road maintenance costs impossible</p> <p>The road maintenance objectives for the financial year may not be achieved.</p>	<ul style="list-style-type: none"> • A schedule of unit rates used is now available <p>Due budget cuts from URF the municipal council was not able to fund road maintenance activities 100%. The municipal council local revenue is too meagre to supplement or fill the funding gaps on the road maintenance activities.</p>	<p>The Municipal Council should derive unit rates to guide its planning and project implementation process on annual basis.</p> <p>The schedule should be submitted to URF along with the work plans.</p> <p>The Municipal Council should endeavour to adhere to the budget in order to achieve the road maintenance objectives set for the financial year.</p>
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PROCUREMENT OF SUPPLIES	<p>✓ Procurement plan and records</p> <p>The audit team was availed with the procurement plan of the period under review. It included the planned procurements for road maintenance.</p> <p>Procurement records for the supply of materials used in road maintenance activities were in place. In addition the Municipal executed framework contracts during the year which made the supply</p>	<p>Procurement of supplies and materials were carried transparent and competitive manner. However the exceptions noted violates the provisions of the PPDA</p>	<p>The exceptions highlighted during the financial year were due to emergency where accessibility has been hindered since most of the roads traverse through swamps. However, the Municipal Council has will</p>	<p>The Municipal Council should follow the provisions of the PPDA Act while undertaking its procurement of supplies for maintenance works.</p>																												

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	<p>of materials be undertaken in a fairly timely manner. However the review noted instances below where the user department usurped the procurement function by directly advancing funds to staff for purchase of road maintenance materials.</p> <table border="1" data-bbox="428 436 1016 573"> <thead> <tr> <th>Beneficiary</th> <th>PV No</th> <th>Amount</th> <th>Purpose</th> </tr> </thead> <tbody> <tr> <td>Nuwagaba Deus</td> <td>40/8</td> <td>3,925,000</td> <td>Fuel & gravel</td> </tr> <tr> <td>Nuwagaba Deus</td> <td>38/8</td> <td>2,740,000</td> <td>Fuel & gravel</td> </tr> <tr> <td>Nuwagaba Deus</td> <td>36/8</td> <td>2,600,000</td> <td>Hire of water tank</td> </tr> </tbody> </table>	Beneficiary	PV No	Amount	Purpose	Nuwagaba Deus	40/8	3,925,000	Fuel & gravel	Nuwagaba Deus	38/8	2,740,000	Fuel & gravel	Nuwagaba Deus	36/8	2,600,000	Hire of water tank	Act.	endeavour to follow the set procurement guidelines stipulated.	
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<p>PROJECT MANAGEMENT AND CONTROL</p>	<p>✓ Quality control procedures Clause 9 (e) of the performance agreement required the Municipal to ensure that all maintenance works are conducted in accordance with quality standards.</p> <p>Bushenyi-Ishaka MC undertook quality assurance and control tests for gravel material utilised in the road maintenance works of both <i>Sate lodge</i> and <i>Basajja-Buramba</i> roads. And the material utilised were of the right quality. However, aggregates and bitumen utilised were not subjected to quality tests. There was also no record of in-situ quality tests conducted during project implementation. In addition there were no working designs for Ntarukwa and Karamira bridges.</p> <p>✓ Project management documentation Bushenyi-Ishaka MC maintained project monitoring reports. However, there are key documents that were not maintained by the agency such as records of approval of work program, project specific progress reports and measurement of actual works done at completion</p>	<ul style="list-style-type: none"> Value for money cannot be guaranteed due to uncertainty on the quality of materials used. Lack of project designs makes it difficult to assess the adequacy of the implemented infrastructure <p>There is poor project implementation and risk of improper accountability.</p>	<ul style="list-style-type: none"> Noted. For quality control and assurance the municipal council required the supplier of the bituminous materials will be required to provide for us the manufacturers country of origin and test certificates. Noted. Filling project progress report and making final account of the projects being undertaken under the road maintenance will be 	<p>All works should be executed in accordance with acceptable standards in relation to design, documentation and testing suitability of materials used.</p> <p>The Municipal should undertake engineering designs for all implemented projects.</p> <p>The Municipal should improve project record keeping and include final accounts that are specific to particular road projects</p>																

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	MANAGEMENT RESPONSES	RECOMMENDATIONS
	<p>(final accounts) for the implemented projects.</p> <p>✓ Overestimation of Quantities</p> <p>The cost estimate BOQs for the upgrading of <i>State lodge road and Basajja-Buramba road</i> both totalling UGX 937,000,000/= had line items with inadequate descriptions and unrealistic quantities of materials used. Specifically:</p> <ul style="list-style-type: none"> • The spray rates for aggregates utilised and bituminous emulsions were not specified in the BOQs. • Using standard spray rates of 130 m²/m³ and 110 m²/m³ for 10/14 mm and 16/20mm aggregates respectively, 170 tons of 10/14mm and 140 tons of 16/20mm aggregates should have been adequate for state lodge road and 140 tons of 10/14mm and 120 tons of 16/20mm aggregates should have been adequate for Basajja-Buramba. Audit estimates revealed that on aggregates alone, UGX 76.5M/= would have been adequate instead of the quoted 113.5M/= implying a possible saving of UGX 37M/=. 	<p>There is a risk that funds could have been improperly utilised on these projects.</p>	<p>commenced going forward.</p> <ul style="list-style-type: none"> • The municipal council budgets are small to attract consultants to design for us structures although it is building up capacity for creation in house designs through recruitment of more staff to handle these assignments. • The spray rates for aggregates used 22-25kg/m². If we consider a section of a 7.5m wide road and 1km section and using the upper limit for planning we have 187.5 tonnes we add 10% waste thus we have 206.25 tonnes. This is realistic in planning. Most of our machines we use are not calibrated and spray rates are determined by experience. Since most of the machines are not computerised we rely on expert man power to deliver a quality road. 	<p>BOQs of road works should give specific details and estimates based on standard specifications.</p>
<p>FINANCIAL MANAGEMENT RECORDS</p>	<p>✓ Inadequately supported expenditure</p> <p>Contrary to S181 of the Treasury Accounting Instructions, payments amounting to UGX 26,032,016/= lacked vital supporting documents.</p>	<p>There is a risk of diversion of funds to other projects without detection.</p>	<p>The supporting documents are available for review.</p>	<p>Bushenyi-Ishaka MC should always provide support documents for review during the review</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	MANAGEMENT RESPONSES	RECOMMENDATIONS
	<p>Summary is in <i>appendix I attached</i>.</p> <p>Note: Supporting documents were provided or review after the exit meeting.</p> <p>✓ Discrepancies in accountability records and reports</p> <p>Section 5(b)(i) of the performance agreement requires the DA to provide comprehensive and satisfactory accountability reports for the funds disbursed in a form prescribed by URF. A review of the accountability records revealed the following:</p> <ul style="list-style-type: none"> • The financial accountability reports for FY 15/16 were prepared and signed off by the Municipal Council Engineer and not the Head of Finance. This undermines independence of functions in financial and technical management. <p>✓ Failure to certify cashbooks and bank reconciliation statements</p> <p>Contrary to Section 6.4.2.6 of the LGFAM, 2007, reconciliation statements for the period July 2015-June 2016 were prepared although they were not certified by CFO as required.</p>	<p>This leads to inaccuracies and inconsistencies in the accountability reports submitted to URF.</p> <p>Lapses in reconciliation may result in loss of cash without detection.</p>	<p>The template used for reporting that URF provided requires the Engineer and Town Clerk to sign off on accountabilities. However, onward the head of finance will endorse the accountabilities before they are submitted to the road fund</p> <p>Accountabilities submitted to URF have bank reconciliation statements certified by the head of finance.</p>	<p>exercise.</p> <p>Financial accountability reports of the Municipal Council should be prepared and signed by the Head of Finance.</p> <p>The monthly bank reconciliations should be prepared and certified by CFO.</p>
<p>EVALUATION OF PROJECTS IMPLEMENTED</p>	<p>✓ Lack of project information signage</p> <p>Clause 9 (k) of the performance agreements required Bushenyi-Ishaka MC to install appropriate signage at the beginning and end of every road on all road works under URF funding. The signage should show road name, funder, financial year, length of the road, activity being undertaken and the road management type.</p>	<p>This implies lack of compliance with guidelines and performance agreements.</p>	<ul style="list-style-type: none"> • This has been an oversight by the council. However, going forward signage will be installed on all projects being funded by URF. 	<p>The agency should place signage on all major projects as a standard practice.</p>

AREA	STATEMENT OF CONDITION/FINDING	IMPLICATION	MANAGEMENT RESPONSES	RECOMMENDATIONS
	<p>Bushenyi-Ishaka MC did not install any signage on all the roads that were inspected in the FY2015/16.</p> <p>Field inspections revealed that both State lodge road and Basajja-Buramba road still have inadequate drainage provisions. Both roads require new drainage structures such as relief culverts and drifts where necessary.</p> <p>The approach roads of Karamira bridge require more fill material and the up and downstream sides of the bridge need urgent river training.</p>	<p>Risk of extended damage on the road asset value hence increased maintenance costs.</p>	<ul style="list-style-type: none"> • During the audit, drainage works were still on going. All the necessary drainage structures have been installed on the road section. • The fill material for the bridges is going to be supplied and installed. 	<p>Bushenyi-Ishaka MC should prioritise these project to prevent further damage to the already built infrastructure.</p>
OVERSIGHT	<p>✓ Oversight on URF projects</p> <p>Although the team reviewed the internal audit reports on road maintenance activities for the FY under review, it was noted that there is inadequate oversight on road maintenance funds.</p>	<p>Lack of assurance during project implementation</p>	<p>The staffing gaps within the audit department were a challenge. However, the district seconded their senior internal auditor to fill the gap until council can recruit a substantive auditor.</p>	<p>Internal Audit should ensure adequate oversight on both financial management and technical aspects of road maintenance activities.</p>

3. SPECIFIC TECHNICAL REVIEW FINDINGS ON SELECTED ROADS INSPECTED

3.1. Tarmacking of State lodge road (1km)

Planned amount (UGX)	567,000,000/=
Actual sum (UGX)	495,000,000/=
Variance	72,000,000/=
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	Municipal Engineer
Activity done	Sealing and Drainage works
Project Description and Condition	
<p>The project is a 1 km newly paved urban road serving as the access road the presidential state lodge. It measures 7.5m wide for the first 500m and it narrows to 5.6m average in the last 500m. The road received an upgrade from gravel to bituminous standards via double bituminous surface treatment (DBST) using 16/20 mm and 10/14 mm aggregates for first and second seals respectively bound by 80/100 penetration grade bitumen over an MC30 prime coat. The pavement was built from a 200mm thick layer of lime-stabilised gravel material.</p> <p>At the time of the review, the road had received both seals and drainage works were still ongoing. The works at the time were estimated to have cost UGX 495M/=.</p> <p>The road was at a good service level and motorable throughout.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of final accounts for actual works undertaken, • Inadequate drainage provisions, • Overestimation of budget quantities in line with construction materials. For example 170 tons of 10/14mm and 140 tons of 16/20mm aggregates should have been adequate for the surfacing works as opposed to the 210 tons estimated for each layer, and • Lack of project information signage 	

Photographs from field inspection of State lodge road (1km)



Ch. 0+000: Surface dressing for wearing course



Ch. 0+600: Culvert installation urgently required

3.2. Tarmacking of Basajja-Buramba road (800m)

Planned amount (UGX)	370,000,000/=
Actual sum (UGX)	404,000,000/=
Variance	34,000,000/=
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	Municipal Engineer
Activity done	Tarmacking
Project Description and Condition	
<p>The project is an 800m newly paved urban road. It measures 8m wide for the first 200m and 7.5m for the last 600m.</p> <p>The road received an upgrade from gravel to bituminous standards via double bituminous surface treatment (DBST) using 14/20 mm and 10/12 mm aggregates for first and second seals respectively bound by 80/100 penetration grade bitumen over an MC30 prime coat. The pavement was built from a 150mm thick layer of lime-stabilised gravel material.</p> <p>At the time of the review, the road had received both seals and drainage works were still ongoing. The works at the time were estimated to have cost UGX 404M/=.</p> <p>The road was at a good service level and motorable throughout.</p>	
Review Findings	
<ul style="list-style-type: none"> • Lack of final accounts for actual works undertaken, • Inadequate drainage provisions, • Overestimation of budget quantities in line with construction materials. For example 140 tons of 10/14mm and 120 tons of 16/20mm aggregates should have been adequate for the surfacing works as opposed to the 190 tons estimated for each layer, and • Lack of project information signage 	

Photographs from field inspection of Basajja-Buramba road (800m)



Ch. 0+000: Drainage improvement required via installation of open drift



Ch. 0+750: Surface dressing for wearing course

3.3. Construction of Karamira Bridge

Planned amount (UGX)	42,010,000/=
Actual sum (UGX)	38,405,136/=
Variance	3,605,000/=
Start date	Not on file
Completion date	Not on file
Management type	Force Account
Supervisor	Municipal Engineer
Activity done	Bridge Construction
Project Description and Condition	
<p>The project is a concrete bridge with unpaved gravel approach roads within the municipal council. Its span is 4m long and 3m wide over a 300mm deep reinforced concrete deck seated on 1.5m deep abutments.</p> <p>The bridge was a new construction to improve the serviceability of the existing road through the swamp crossing at an estimated cost of UGX 38.4M/=.</p> <p>At the time of the review, the bridge was in a good condition and was adequate for the envisaged purpose.</p>	
Review Findings	
<ul style="list-style-type: none"> • Inadequate fill material on the approach roads making it susceptible to flooding, • River training is required both up and downstream, • Lack of working design, • Inadequate compaction of the fill material of the approach roads, and • Lack of project information signage. 	

Photographs from field inspection of Karamira Bridge



Exposed wing walls due to inadequate fill material on the Approach road River training required up and downstream

4. APPENDICES

4.1. Appendix I - Schedule of inadequately supported expenditure

Beneficiary	PV No	Amount	Purpose
Charm Partners Limited	28/2	21,492,016	Supply of construction materials for box bridge at Ntarukwa swamp
Muhwezi Jackson	15/2	500,000	SDA allowance and fuel for monitoring on going works in the municipality
Bamanyisa Charles	14/2	550,000	Facilitation in the activity of filling gravel
Lubega Denis	5/11	550,000	Facilitation for grading various roads
Deo Ndimo	14/9	1,500,000	Payment in respect of initial process of opening new road to Ruhandagazi
Oswald Atuheire	37/6	708,000	Facilitation to carry out road inspection
Oswald Atuheire	36/6	732,000	Facilitation to carry out road inspection
TOTAL		26,032,016	

4.2. Appendix II – Table of detailed performance assessment

No.	PERFORMANCE AREA	Priority	Score	%age	Aggregate
		(%)	(0-3)	Score	score
1	PLANNING AND BUDGETING	20			
1.1	Road Inventory and condition surveys		0.00	0.00	-
1.2	Work plan		3.00	0.17	3
1.3	Performance agreements		3.00	0.17	3
1.4	Adequacy of the unit rates		1.50	0.08	2
1.5	Budget performance monitoring		2.50	0.14	3
1.6	Procurement plan		3.00	0.17	3
	18				14
2	PROCUREMENT PROCESSES	8			
2.1	Compliance with PPDA guidelines		2.00	0.67	5
	3				5
3	PROJECT MANAGEMENT AND CONTROL	30			
3.1	Checklist of expected documents (BOQs etc.)		2.00	0.17	5
3.2	Quality and cost control records		2.50	0.21	6
3.3	Supervision reports		1.00	0.08	3
3.4	Financial management records		2.50	0.21	6
	12				20
4	ACTUAL WORKS DONE	25			
4.1	Signage		0.00	0.00	-
4.2	Verification of actual works done		3.00	0.25	6
4.3	Adherence to construction standard practices		2.00	0.17	4
4.4	Justification of maintenance needs		2.00	0.17	4
	12				15
5	OVERSIGHT	10			
5.1	Internal audit reports		2.00	0.17	2
5.2	District Roads Committee		2.50	0.21	2
5.3	DEC		2.00	0.17	2
5.4	CAO		2.00	0.17	2
	12				7
6	AGENCY CAPACITY	7			
6.1	Staffing levels and competencies		2.00	0.17	1
6.2	Equipment		1.80	0.15	1
6.3	Funding needs		1.50	0.13	1
6.4	IT Infrastructure		2.50	0.21	1
	12				5
	TOTALS	100			66